
For the information of holders of an accounting designation from a country other than Canada

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How to become a chartered accountant (CA) in the Province of Quebec under a reciprocity agreement

Updated March 2011

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APPENDICES:

- ***Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA) – Document A***
- ***Declaration of Designated Accounting Body – Document B***
- ***Experience Certification of Applicant – Document C***

Part 1 – Introduction

For the information of CAs, CPAs, or holders of an accounting designation from a country other than Canada wishing to become a chartered accountant (CA) in Quebec under a reciprocity agreement

CAVEAT: Requirements for the practice of public accountancy

In light of changes to the recognition of international qualifications, the CA profession is reviewing its current strategies for integrating foreign-trained professionals. Consultations are underway across Canada, specifically to address our position with respect to the requirements for the practice of public accountancy where a mutual recognition agreement with a foreign accounting body exists.

Given that the consultations' findings will not be available for a while, the Ordre des comptables agréés du Québec (Ordre) has decided to gradually integrate the proposed new directions. Accordingly, a first change to the Chartered Accountants Reciprocity Examination (CARE) is slated for October 2010. You will be advised if any additional requirements to those described in this document are necessary as soon as they are known.

If the CA profession and the Ordre conclude that the new CARE is insufficient for the practice of public accountancy (CA auditor designation), additional required knowledge of Canadian accounting and assurance standards might be necessary. We will keep you up to date on any developments to ensure that you are adequately prepared to meet these requirements, if applicable.

To become a CA under a reciprocity agreement and under section 22 of the [Chartered Accountants Act](#), the applicant must be from one of the foreign designated accounting bodies described in the next section that grant reciprocity to Quebec CAs.

These accounting bodies must similarly provide that persons holding a valid CA designation granted by the Ordre des comptables agréés du Québec (the Ordre) may obtain the foreign designation and licence to practice without being required to write their entrance examination(s).

In Quebec, applicants are not required to write the 13-hour long Uniform Evaluation (UFE), but must pass the 4-hour long Chartered Accountants Reciprocity Examination (CARE), as described in [Part 5](#) of this document.

Only members in good standing of the Ordre are entitled to use the CA designation in Quebec.

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Part 2 – Useful information

Requirements

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At the time of filing an application for registration with the Ordre as a (CPPRA), an applicant must:

- 1) be a member in good standing of one of the designated accounting bodies listed in [Part 4](#) of the present document and supply proof to that effect (members who have achieved membership by affiliation are not eligible);
- 2) have been a resident of a country other than Canada for a period **of at least three years** during which time the applicant prepared for and passed the entrance examination(s) of the designated accounting body in question;

Applicants who achieved membership by writing a reciprocity examination (IQEX or other) are not eligible.

- 3) have acquired at least two years of public or other qualifying accounting experience acceptable to the Ordre, in the country where the accounting body that granted the applicant's accounting designation is established.

An applicant who was formerly a member of a designated accounting body but is not a member at the time of application and who meets the requirements is eligible to apply to become a CPPRA if satisfactory evidence is submitted showing that the membership was terminated while the applicant was a member in good standing of the accounting body at a time when it was a designated accounting body.

An applicant who does not meet all of the above requirements shall not be eligible.

Application by the applicant for assessment of eligibility

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DOCUMENTS TO BE INCLUDED WITH APPLICATION

Application Form for assessment of eligibility

The applicant must complete and sign the [“Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement \(CPPRA\) – Document A”](#) in the prescribed form and send it to the Ordre.

Application must be received at the Ordre by **August 15** at the latest in order to be eligible for the Reciprocity Examination of the current year.

The following must be included with Document A:

- Proof of legal name

The applicant must provide proof of his/her legal name and date of birth (i.e. a birth certificate, passport, a proof of Canadian citizenship or a permanent resident card). In addition, he must provide proof of change of name if registering under a different name than that registered with the designated foreign accounting body.

If an original document is not available, only copies of original documents authenticated by a commissioner for oaths, a notary or a lawyer will be accepted.

- A certified copy of the admission examination results conferred by the designated accounting body.
- A personal résumé (optional).
- Payment of application for evaluation fees totalling **\$225.75** (taxes included) (non refundable).

Declaration Form to be completed by the designated accounting body

The applicant must:

- Complete Part I of the **“Declaration of designated accounting body – Document B”** and ensure that Part II is duly completed by the designated accounting body. The applicant must ensure that this document is sent directly to the Ordre by the said body.

The Ordre reserves the right to communicate with the designated accounting body to obtain any other information or documents that may be required.

Form concerning details of previous practical experience

The applicant must forward to the Ordre **a letter from each employer** (originals only) **or** have each employer complete the form **“Experience certification of applicant – Document C”** confirming the dates of employment and detailing the experience acquired, such as the number of hours of professional services provided in auditing, review, taxation, financial accounting, management accounting, information technology and other, and the title of the position held, specifying whether it was a full-time or part-time position. Applicants are not required to request attestations from all their employers, provided that those already obtained confirm that they have completed the practical experience requirements, as described in **Part 3**.

The Ordre reserves the right to contact each public accounting firm approved as a training employer or other employers mentioned to obtain any necessary details concerning the experience acquired by the applicant in order to evaluate the application and relevance of such experience as defined under the section entitled **Prescribed practical experience located in Part 3** of the present document.

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Approval of application by the Ordre and registration as a CPPRA

The Ordre will acknowledge receipt of the application for assessment of eligibility and will proceed with the study once all pertinent documents have been received.

After study, the Ordre will forward the following to the applicant:

- A letter stating that the application has been accepted and giving a description of the rest of the steps to be followed.
- An application form for registration as a candidate for the practice of the profession under a reciprocity agreement – CPPRA to be completed, signed and returned to the Ordre.
- An invoice for the payment of registration and annual fees of **\$592,59**, taxes included.

**NOTE: Subsequently, once a year around April 1, payment of annual fees for which a Notice of annual fees will be issued by the Ordre.*

In case of refusal, a letter will be sent explaining that the application did not meet the requirements.

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Part 3 – Other conditions to be met

In addition to the basic requirements, a candidate must meet all the following criteria before being allowed to submit a request for admission as a chartered accountant (CA).

Reciprocity Examination (CARE)

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In Quebec, applicants are not required to write the 13-hour long Uniform Evaluation (UFE), but must pass the 4-hour long Chartered Accountants Reciprocity Examination (CARE), as described in [Part 5](#) of this document.

Mise en garde : Exigences pour la comptabilité publique

REGISTRATION TO THE RECIPROCITY EXAMINATION

The examination takes place once a year, in general at the end of October. In due time, the Ordre will forward the following to the CPPRA:

- A registration form to the Reciprocity Examination.
- An invoice for the payment of the examination fees of **\$479.72**, taxes included.

Prescribed practical experience

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A candidate for the practice of the profession under a reciprocity agreement (CPPRA) must have satisfied the equivalent of the Ordre's experience requirements for Quebec applicants **prior to becoming eligible for admission to the Ordre**. These requirements consist of 24 months experience in a public accounting firm (recognized as a training employer) incorporating the following chargeable hour requirements:

2,500 hours of professional services			
A minimum of 1,250 hours in public accounting		A minimum of 100 hours in taxation	Other services (including compilation engagements)
A minimum of 625 hours in auditing	Review engagements		

A CPPRA may have met all or some of these requirements during the qualification process in the foreign country where the designated accounting body is established or subsequent to qualification in that foreign jurisdiction.

Where a candidate:

- a) has not acquired any experience in a public accounting firm approved as a training employer in the foreign jurisdiction where the designated accounting body is established, but has acquired the two years of accounting experience required to be eligible under the reciprocity agreement, or
- b) has obtained, in the foreign jurisdiction, less than 24 months of experience in a public accounting firm (approved as a training employer),

the candidate is required to undergo, through employment in a public accounting firm approved as a training employer by the Ordre, a period of prescribed experience sufficient to complete the Ordre's 24 months and the prescribed 2,500 hours of professional services. Eventually, this experience acquired in Canada will help the candidate meet requirement concerning the [professional training in Canada](#) described below.

Public accounting experience (firm approved as a training employer)
<p>The Ordre considers an applicant to have acquired an acceptable experience in public accounting if, during the course of employment in a firm approved as a training employer, the applicant was routinely involved in providing client services for the purpose of adding credibility to financial information, including:</p> <ul style="list-style-type: none">(a) audit, review and compilation engagement experience of a number of hours and nature at least equivalent to that required by the Ordre(b) accounting experience, other than bookkeeping, that involves:<ul style="list-style-type: none">■ analysis, advice and interpretation in an expert capacity; and■ preparing, signing, delivering or issuing financial, accounting or related statements or issuing written opinions, reports or certificates concerning such statements.(c) taxation experience, other than mechanical processing of tax returns, involving advice and consulting in an expert capacity.

Professional training in Canada

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Under section 22 of the [Chartered Accountants Act](#), it is stipulated that: “*For the year immediately preceding his application, the applicant must have performed in Canada accountancy work which in the opinion of the Ordre, provided the necessary accountancy experience.*” If necessary, this employment period could serve to meet the conditions of the [prescribed practical experience](#) described above and not met in country of origin.

Working knowledge of the French Language

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The candidate must have demonstrated working knowledge of the official language in Quebec, in accordance with the provisions of the [Regulation respecting the knowledge of the official language necessary to obtain a permit from a professional corporation](#). Candidates required writing the examination of the [Office québécois de la langue française](#) must obtain all requisite documents required from the Ordre.

Citizenship and immigration

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Although it is not necessary to be a permanent resident or a Canadian citizen to become a CA member of the Ordre des comptables agréés du Québec, all candidates from outside Canada are required to comply with the conditions governing foreign students and foreign workers set by [Citizenship and Immigration Canada](#) and by the Quebec [Ministère de l'Immigration et des Communautés culturelles](#).

CA membership application

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Once all requirements are met, the candidate must complete the form entitled [Membership Application under a Reciprocity Agreement](#) and return it to the Ordre, provide a written recommendation from three members of the Ordre, and pay the required application and fees related to the delivery of the permit.

Deadlines

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Candidates have five years following their registration as candidates for the practice of the profession under a reciprocity agreement (CPPRA) to meet every requirement leading to the CA designation.

The Canadian Institute of Chartered Accountants (CICA)

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All members of the Ordre have also access to the services of The Canadian Institute of Chartered Accountants (CICA).

Part 4 – Foreign accounting bodies

This part concerns foreign accounting bodies that have been approved for reciprocity

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The Ordre has designated certain accounting bodies outside Canada as having:

- educational, practical experience and examination requirements, and
- professional admission standards and membership continuance standards that are acceptable to the Ordre for the purpose of recognizing the equivalency of an accounting designation.

The designation of such bodies is normally based on the recommendations of the International Qualifications Appraisal Board (IQAB), a national advisory board to the provincial institutes/Ordre of chartered accountants in Canada and Bermuda regarding the equivalence of a foreign accounting body's qualification process.

Approved foreign accounting bodies

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The currently designated foreign accounting bodies with which the Ordre has a reciprocity agreement are:

- The South African Institute of Chartered Accountants (SAICA);
Membership must also be held in a provincial society of chartered accountants in South Africa.
- The Institute of Chartered Accountants in Australia (ICAA);
- L'Institut des Reviseurs d'Entreprises de Belgique (IRE);
- Le Conseil Supérieur de l'Ordre des Experts-Comptables de France (OEC);*
- L'Instituto Mexicano de Contadores Públicos (IMCP)
- The Hong Kong Institute of Certified Public Accountants (HKICPA);
- The Japanese Institute of Certified Public Accountants (JICPA);
- The Institute of Chartered Accountants in Ireland (ICAI);
- The Institute of Chartered Accountants of New Zealand (ICANZ);
- The Nederland Instituut van Register Accountants (NIRA);
- The Institute of Chartered Accountants in England and Wales (ICAEW);
- The Institute of Chartered Accountants in Scotland (ICAS).
- The American Institute of Certified Public Accountants (AICPA);
The AICPA Final Examination also must have been passed and the relevant State Board must have similar provisions allowing Quebec CAs to obtain the CPA certificate and license granted by that State Board.

* If you have fulfilled all the conditions to register on the Roll of the Ordre des Experts-Comptables and if you are the holder of a diploma in accountancy, please contact the Ordre directly.

STATE BOARDS OF ACCOUNTANCY

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The Ordre has entered into reciprocity agreements with the following American states. The list is subject to change without prior notice.

Alabama	Maine	North Dakota
Arkansas	Maryland	Ohio
California	Massachusetts	Oklahoma
District de Columbia	Michigan	Oregon
Florida	Minnesota	South Carolina
Georgia	Mississippi	South Dakota
Guam	Missouri	Tennessee
Idaho	Montana	Texas
Illinois	Nebraska	Utah
Indiana	Nevada	Virginia
Iowa	New Jersey	Washington
Kansas	New Mexico	West Virginia
Kentucky	New York	Wisconsin
Louisiana	North Carolina	Wyoming

Status of members of foreign accounting bodies not eligible

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Members in good standing of foreign professional accounting bodies not meeting the requirements to enter into a reciprocity agreement, may apply to the Ordre for an evaluation of their dossier and find out about the applicable conditions. Alternatively, the Ordre can inform them on how to obtain an equivalence of their diploma. For more information, please refer to the Ordre's website under [Equivalence of Diploma](#).

Part 5 – Reciprocity Examination (CARE)

Information about the Chartered Accountants Reciprocity Examination

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The *Chartered Accountants Reciprocity Examination (CARE)* is for members of a designated foreign accounting body applying for membership with the Ordre des comptables agréés du Québec under a reciprocity agreement.

Before registering for the Reciprocity Examination, applicants must have submitted to the Ordre an ***“Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA) – Document A”*** together with all the required documents **no later than August 15 preceding the examination date**. They must also have received a written confirmation from the Ordre stating that their application has been accepted and that they are now duly registered as CPPRAs with the Ordre.

What is the Reciprocity Examination?

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The Reciprocity Examination consists of a four-hour multiple-choice paper. It is offered annually in late October or early November.

This examination tests candidates' knowledge of Rules of Professional Conduct, Canadian federal taxation, and Quebec business law. It focuses on knowledge, understanding and limited application of technical material but does not directly test analytical and integrative skills, judgement and other related higher order skills.

The examination is structured as follows:

Reciprocity Examination		
Subject	Mark allocation	Time allocation
Canadian taxation	50 %	120 minutes
Rules of professional conduct/ethics (Quebec)	30 %	72 minutes
Quebec business law	20 %	48 minutes
Total	100 %	240 minutes

The pass mark for the Examination is 60%. The results of the examination will be mailed to candidates in the following month of December. Results are reported as “Successful” or “Unsuccessful”. No alpha, numeric or decile ranking grade is given. The examination booklets are collected at the writing centres and the examination questions and solutions are not published.

Scope of the Reciprocity Examination

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Canadian Taxation

- The *Income Tax Act* including Income Tax Application Rules (ITARs) and Regulations

N.B.: Provincial income tax legislation is not examinable. Candidates are not responsible for the tax law applicable to specific industries (e.g., mining, financial institutions, insurance companies).

- Excise Tax Act

Rules of Professional Conduct/Code of Ethics

- The *Code of Ethics of Chartered Accountants (Quebec)*

Quebec Business Law

- The fundamental principles of Quebec business law, including civil liability, contracts, negotiable instruments, the sale of property, insurance and sureties, subsidiaries or branches, partnerships and corporations, real property, the *Companies Act*, the rights of creditors, and securities legislation.

Updates to all of the above published prior to March 30 immediately preceding the date of the Reciprocity Examination are examinable.

Reciprocity Examination – Keep posted

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Si la profession de CA et l'Ordre arrivaient à la conclusion que le nouveau CARE est insuffisant pour l'exercice de la comptabilité publique (port du titre d'auditeur), des exigences additionnelles relatives à la connaissance des normes de comptabilité et de certification au Canada pourraient s'avérer nécessaires. Nous vous aviserons de la situation dans les meilleurs délais de manière à ce que vous puissiez vous préparer adéquatement à rencontrer ces exigences, s'il y a lieu.

Mise en garde : Exigences pour la comptabilité publique

Preparing for the Reciprocity Examination

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The Ordre **does not** offer any preparatory course to the Reciprocity Examination.

A list of source material as well as prior exams and suggested solutions are available to help guide study plans. See the list of reference material included in [Part 6](#) of this document.

Timing of Reciprocity Examination and fees

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The Reciprocity Examination is held annually in Montreal, in late October or early November. The examination takes place at the Ordre and consists of a four-hour paper. Applications for the Reciprocity Examination **are mailed approximately three months prior to the examination to all individuals registered with the Ordre as Candidates for the practice of the profession by reciprocity (CPPRA).**

At the time of publication, the examination fees are **\$479,72** (taxes included), but fees may be subject to change without prior notice.

The CARE is a closed book examination; no reference material is allowed in the examination room.

Part 6 – List of reference material

List of reference material suggested as study sources in preparation for the Reciprocity Examination

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This list is not exhaustive. Candidates should ensure that the reference material they access is current.

Canadian Taxation

- Income Tax Act, Income Tax Application Rules *and* Income Tax Regulations
- Interpretation Bulletins
- Understanding Income Tax, by René Huot

Les ouvrages de référence suivants peuvent être achetés en ligne ou auprès de l'éditeur.

TITLE	AUTHOR	LANGAGE
1. <i>Impôts et planification</i> (impôt des particuliers), éditeur Béliveau, 2009	Pierre Royer et James Drew	French
2. <i>Guide fiscal, ainsi que Problèmes et solutions (tome II) et Mise à jour du Guide fiscal</i> (impôt des sociétés), CCH	René Huot	French
3. <i>Guide de l'impôt canadien 2010</i> , 57 ^e édition	Danielle Trépanier	French
4. <i>Impôt des particuliers et des sociétés</i> , 26 ^e édition, Carswell, 2009-2010	Marc Papillon et Robert Morin	French
5. <i>Questions incontournables en impôt des particuliers</i> , 6 ^e édition, CCH, 2009	Sylvain Moreau	French
6. <i>Introduction to Federal Income Taxation in Canada</i> , CCH	Beam, Laiken, Barnett	English
7. <i>Canadian Income Taxation, Planning and Decision Making</i> , McGraw Hill Ryerson	Buckwold, Kitunen	English
8. <i>Canadian Tax Principles</i> , ICCA/Knotia	Byrd, Chen	English

Rules of Professional Conduct/Code of Ethics

- *Code of Ethics of Chartered Accountants (Quebec)*
http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=3&file=/C_48/C48R2_01_A.htm
- *Guide on the new independence rules of the Ordre des comptables agréés du Québec*
http://ocaq.qc.ca/pdf/ang/2_protection/2_3_independance.pdf

Quebec Business Law

The following publications are available at: Wilson & Lafleur Ltée, 40 Notre-Dame Street East, Montreal, Québec, Tel.: 514 875.6326 or they can be purchased on line.

TITLE	AUTHOR	LANGUAGE
1. <i>L'initiation au droit des affaires</i> , 2e édition	Archambault, Roy	French
2. <i>La compagnie au Québec, les aspects juridiques</i>	Me Paul Martel	French
3. <i>Compagnie, Corporation & Sociétés par actions</i> or 3. <i>Les textes de loi sur les compagnies, Recueil droit des affaires</i>	Me Paul Martel Me Paul Martel	Bilingual Bilingual
N.B. Loose sheets form with updates		
4. <i>Code civil du Québec</i>	Beaudoin, Renaud	Bilingual
5. <i>The Law and Business Administration in Canada</i> , Pearson Education	Smyth, Soberman & McGill	English
6. <i>Legal fundamentals for Canadian Business</i> , Pearson Education	Yates	English
7. <i>Contemporary/Fundamentals of Canadian Business Law</i> , Ryerson	Willes, Willes	English

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Part 7 – For more information

Should you need any additional information or have questions on the application process to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA), please contact Andrée Daoust, CA, at the Education and Recruitment Vice-Presidency of the Ordre, at 1 800 363.4688, ext. 4642, or at 514 982.4642.

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APPENDICES:

“Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA) – Document A”

“Declaration of Designated Accounting Body – Document B”

“Experience Certification of Applicant – Document C”